

April 9, 2004

To: Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572

28 Davis Avenue

Poughkeepsie, N.Y. 12603

Subject:

| Serial No. 10/780,416 02/17/04 |

Hsiu-Wen Hsu

METHOD OF FORMING A SEMICONDUCTOR DEVICE HAVING A CAPACITOR AND A RESISTOR

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Stephen G. Stanton, registration number 35,690, as my associate attorney in this case. His telephone number is (610) 296-5194.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record